

EXHIBIT 14.2

Subsequent Transfers of BLMIS Funds under the FIFO Tracing Method

	Aster NT '7237 Account	Grosvenor CN '6545 Account	Grosvenor NT '6281 Account	Kenn Jordan NT '1748 Account	Mayfair CN '6558 Account	Mayfair NT '3199 Account	St. James CN '0119 Account	Strattham BA '5720 Account	Strattham BoA '5422 Account	TOTAL
MICHAEL BIENES AND DIANNE BIENES	-	15,350,917	-	-	495,320	500,000	16,311,306	-	-	\$ 32,657,543
MICHAEL S. BIENES AND/OR MICHAEL S. BIENES AS TRUSTEE	-	180,000	-	-	-	-	355,000	-	-	\$ 535,000
DIANNE BIENES	-	-	-	-	-	-	2,794	-	-	\$ 2,794
TRANSFERS TO MICHAEL BIENES AND/OR DIANNE BIENES	\$ -	\$ 15,530,917	\$ -	\$ -	\$ 495,320	\$ 500,000	\$ 16,669,100	\$ -	\$ -	\$ 33,195,337
FRANK AVELLINO AND NANCY AVELLINO	2,751,367	15,411,035	1,600,000	333,981	103,239	1,907,926	-	-	-	\$ 22,107,548
FRANK J. AVELLINO AND/OR THE FRANK AVELLINO TRUSTS	-	529,525	-	91,469	200,000	-	-	-	-	\$ 820,993
NANCY CARROLL AVELLINO AND/OR NANCY CARROLL AVELLINO REVOCABLE TRUST	-	200,000	-	-	200,000	-	-	-	-	\$ 400,000
TRANSFERS TO FRANK AVELLINO AND/OR NANCY AVELLINO	\$ 2,751,367	\$ 16,140,559	\$ 1,600,000	\$ 425,450	\$ 503,239	\$ 1,907,926	\$ -	\$ -	\$ -	\$ 23,328,542
STRATTHAM PARTNERS	-	4,030,000	-	-	-	-	-	-	-	\$ 4,030,000
GROSVENOR PARTNERS LTD	10,000	-	-	350,000	-	-	-	-	-	\$ 360,000
ASTER ASSOCIATES	-	600,000	1,545,978	50,000	-	100,000	-	-	-	\$ 2,295,978
KENN JORDAN ASSOCIATES	587,893	-	192,755	-	-	-	-	-	-	\$ 780,648
MAYFAIR BOOKKEEPING SERVICES, INC.	-	50,000	-	-	35,000	25,000	-	-	-	\$ 110,000
TRANSFERS TO A&B ENTITY DEFENDANTS	\$ 597,893	\$ 4,680,000	\$ 1,738,733	\$ 400,000	\$ 35,000	\$ 125,000	\$ -	\$ -	\$ -	\$ 7,576,626
THOMAS AVELLINO	607,549	1,268,379	-	-	-	-	-	373,858	652,511	\$ 2,902,297
ASCENT, INC.	-	-	-	20,000	-	-	-	28,762	1,105,282	\$ 1,154,044
THE AVELLINO FAMILY FOUNDATION	50,000	1,174,702	1,025,000	-	-	-	-	-	-	\$ 2,249,702
RACHEL A. ROSENTHAL AND/OR THE RACHEL A. ROSENTHAL TRUSTS #1, 2, & 3	213,959	250,787	-	-	-	-	-	-	-	\$ 464,746
HEATHER C. LOWLES AND/OR HEATHER CARROLL LOWLES TRUST U/A DATED JUNE 29, 1990	8,500	83,800	-	-	-	-	-	-	-	\$ 92,300
MELANIE A. LOWLES AND/OR MELANIE ANN LOWLES TRUST U/A DATED JUNE 29, 1990	30,000	-	-	-	-	-	-	-	-	\$ 30,000
27 CLIFF, LLC	-	-	140	-	-	-	-	-	-	\$ 140
TRANSFERS TO OTHER A&B SUBSEQUENT TRANSFEREE DEFENDANTS	\$ 252,459	\$ 334,587	\$ 140	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 587,186
GRAND TOTAL	\$ 4,259,268	\$ 39,129,144	\$ 4,363,873	\$ 845,450	\$ 1,033,559	\$ 2,532,926	\$ 16,669,100	\$ 402,620	\$ 1,757,793	\$ 70,993,732